

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Northeast School Corp (7645)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$267,890	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$2,048,901	\$2,352,987	\$2,332,622	\$2,871,808	40%	22%	23%
	11200 Regular Programs; Middle/Junior High	\$685,126	\$477,422	\$497,015	\$565,158	-18%	18%	14%
	11300 Regular Programs; High School	\$1,198,965	\$1,279,922	\$1,336,061	\$1,801,751	50%	41%	35%
	11450 Vocational Education; Consumer and Homemaking	\$44,991	\$94,274	\$112,499	\$50,668	13%	-46%	-55%
	11510 Vocational Education; Cooperative Education	\$46,462	\$70,919	\$13,284	\$35,318	-24%	-50%	166%
	11520 Vocational Education; Area School Participation	\$0	\$0	\$12,944	\$0	n/a	n/a	-100%
	11920 Other Regular Programs; Project 4R	\$45,647	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$36,650	\$9,710	\$15,665	\$12,511	-66%	29%	-20%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$6,313	n/a	n/a	n/a
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$7,661	\$18,349	n/a	n/a	140%
	12210 Mental Disabilities; Mild Mental Disabilities	\$97,930	\$75,745	\$53,901	\$64,362	-34%	-15%	19%
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$0	\$4,922	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$6,007	\$2,486	\$1,068	\$480	-92%	-81%	-55%
	12510 Culturally Different; Communication Disorders	\$42,842	\$61,470	\$30,212	\$51,542	20%	-16%	71%
	12520 Culturally Different; Compensatory	\$0	\$2,683	\$6,483	\$7,124	n/a	166%	10%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$173,705	\$247,674	\$242,925	\$112,728	-35%	-54%	-54%
	12610 Learning Disability	\$21,209	\$31,112	\$5,426	\$155,704	> 500%	400%	> 500%
	12900 Other Special Programs	\$12,446	\$23,899	\$15,283	\$14,631	18%	-39%	-4%
	14100 Summer School Programs; Elementary	\$5,206	\$8,652	\$0	\$0	-100%	-100%	n/a
	14300 Summer School Programs; High School	\$35,451	\$17,485	\$22,710	\$37,239	5%	113%	64%
	16100 Remediation Testing	\$35,587	\$36,702	\$35,815	\$32,845	-8%	-11%	-8%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$0	\$160	n/a	n/a	n/a
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$203,584	\$380,642	\$356,498	\$418,221	105%	10%	17%
	22220 Library/Media Services; School Library	\$99,465	\$112,977	\$108,409	\$122,999	24%	9%	13%
	22230 Library/Media Services; Audiovisual	\$460	\$0	\$0	\$0	-100%	n/a	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$844	\$49,916	\$235	\$1,632	93%	-97%	> 500%
	22290 Library/Media Services; Other Educational Media Services	\$2,275	\$308	\$0	\$0	-100%	-100%	n/a
	24100 Office of The Principal	\$435,429	\$523,535	\$560,427	\$555,886	28%	6%	-1%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$102,347	\$0	\$0	\$0	-100%	n/a	n/a
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$120	\$230	\$1,048	n/a	> 500%	355%
	25550 Textbooks for Rent or Resale; Direction of Resale Service	\$0	\$0	\$0	\$143,562	n/a	n/a	n/a
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$110,208	\$42,462	\$44,378	n/a	-60%	5%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$2,017	\$0	\$378	\$19	-99%	n/a	-95%
	26497 2007 Account Code - Teachers Retirement Fund	\$37,858	\$168,000	\$2,898,368	\$159,402	321%	-5%	-95%
Student Academic Achievement Total		\$5,421,403	\$6,138,846	\$8,708,581	\$7,558,650	39%	23%	-13%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$23,433	\$28,693	\$26,632	\$34,133	46%	19%	28%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$0	\$4,451	n/a	n/a	n/a
	21220 Guidance Services; Counseling Services	\$60,336	\$70,172	\$65,451	\$81,339	35%	16%	24%
	21320 Health Services; Medical Services	\$0	\$441	\$105	\$411	n/a	-7%	292%
	21340 Health Services; Nurse Services	\$28,859	\$35,611	\$41,437	\$54,270	88%	52%	31%
	21390 Health Services; Other Health Services	\$0	\$0	\$28,339	\$0	n/a	n/a	-100%
	21810 Special Education Administration; Service Area Direction	\$28,625	\$76,870	\$79,241	\$90,462	216%	18%	14%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$78	n/a	n/a	n/a
	22110 Improvement of Instruction; Service Area Direction	\$14,812	\$45,417	\$39,095	\$18,382	24%	-60%	-53%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$540	\$20,050	\$810	n/a	50%	-96%
	22130 Improvement of Instruction; Instructional Staff Training	\$8,562	\$17,794	\$33,086	\$9,827	15%	-45%	-70%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$4,954	\$24,436	\$19,747	n/a	299%	-19%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$52,223	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$13,985	\$10,025	\$13,400	\$14,100	1%	41%	5%

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	23120 Board of Education; Service Area Assistants	\$0	\$0	\$0	\$50	n/a	n/a	n/a
	23210 Executive Administration; Office of The Superintendent	\$112,076	\$145,038	\$145,727	\$223,220	99%	54%	53%
	25750 Personnel Services; Health Services	\$5,463	\$4,707	\$5,030	\$8,748	60%	86%	74%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$11,915	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$108,809	\$111,168	\$57,740	n/a	-47%	-48%
Student Instructional Support Total		\$296,152	\$549,072	\$633,198	\$681,907	130%	24%	8%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$0	\$4,165	\$969	\$4,630	n/a	11%	378%
	23160 Board of Education; Promotion Expenses	\$711	\$728	\$1,031	\$1,777	150%	144%	72%
	25120 Fiscal Services; Service Area Direction	\$0	\$0	\$0	\$18,596	n/a	n/a	n/a
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$0	\$7,930	n/a	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$420	\$738	\$738	\$0	-100%	-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$2,068	\$53,856	\$54,328	\$88,078	> 500%	64%	62%
	25196 Other Fiscal Services; Cash Change	\$899	\$550	\$865	\$450	-50%	-18%	-48%
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$292,483	n/a	n/a	n/a
	25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$0	\$0	\$0	\$6,355	n/a	n/a	n/a
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$957	n/a	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$646,753	\$814,212	\$850,512	\$896,940	39%	10%	5%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$7,062	\$11,703	\$9,017	\$780	-89%	-93%	-91%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$106,042	\$95,988	\$89,233	\$80,704	-24%	-16%	-10%
	26499 2007 Account Code - Other	\$54,850	\$182,252	\$172,092	\$116,210	112%	-36%	-32%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$804	\$0	\$0	n/a	-100%	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$4,511	\$60,811	\$49,046	\$84,103	> 500%	38%	71%
	27010 Student Transportation; Service Area Direction	\$35,444	\$19,917	\$22,933	\$50,089	41%	151%	118%
	27100 Student Transportation; Vehicle Operation	\$105,303	\$152,247	\$160,523	\$259,198	146%	70%	61%
	27200 Student Transportation; Monitoring Services	\$8,606	\$31,280	\$27,163	\$41,943	387%	34%	54%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$65,744	\$107,380	\$95,625	\$103,537	57%	-4%	8%
	27400 Student Transportation; Purchase of School Buses	\$45,000	\$62,474	\$165,272	\$60,000	33%	-4%	-64%
	27500 Student Transportation; Insurance on Buses	\$165	\$11,101	\$8,552	\$12,862	> 500%	16%	50%
	27700 Student Transportation; Contracted Transportation Services	\$359,305	\$456,430	\$457,159	\$448,808	25%	-2%	-2%
	27900 Student Transportation; Other Student Transportation Services	\$5,971	\$13,185	\$12,621	\$21,285	256%	61%	69%
	31200 Food Services Operations; Food Preparation and Dispensing	\$78,159	\$195,660	\$194,517	\$248,725	218%	27%	28%
	31300 Food Services Operations; Food Delivery	\$70,615	\$0	\$0	\$0	-100%	n/a	n/a
	31400 Food Services Operations; Food Purchases	\$180,636	\$245,707	\$242,228	\$284,860	58%	16%	18%
	31900 Other Food Services	\$17,213	\$21,133	\$55,751	\$37,547	118%	78%	-33%
	33400 Athletic Coaches	\$173,880	\$169,833	\$178,369	\$173,324	0%	2%	-3%
	33500 Welfare Activities Services	\$0	\$0	\$0	\$172	n/a	n/a	n/a
	33990 Other Community Services; Other	\$3,373	\$47,502	\$28,302	\$19,129	467%	-60%	-32%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$8,775	\$25,858	\$38,453	\$48,630	454%	88%	26%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$17,095	\$51,102	\$53,145	\$67,889	297%	33%	28%
Overhead and Operational Total		\$1,998,602	\$2,836,615	\$2,968,444	\$3,477,987	74%	23%	17%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$0	\$1,422	\$0	\$284	n/a	-80%	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$15,741	\$41,084	\$48,261	\$44,547	183%	8%	-8%
	43000 Facilities Acquisition and Construction; Professional Services	\$15,729	\$15,597	\$2,290	\$2,504	-84%	-84%	9%
	45100 Building Acquisition, Construction and Improvements	\$234,166	\$146,055	\$134,006	\$139,907	-40%	-4%	4%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$23,333	\$7,222	\$15,247	n/a	-35%	111%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$187,506	\$98,746	\$101,810	\$68,105	-64%	-31%	-33%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$8,692	\$0	\$3,928	\$4,491	-48%	n/a	14%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$16,338	\$5,834	n/a	n/a	-64%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$901,351	\$406,650	\$407,150	\$409,150	-55%	1%	0%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	54200 2007 Account Code - Common School Fund	\$123,938	\$20,707	\$32,142	\$18,642	-85%	-10%	-42%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$31,341	n/a	n/a	n/a
Nonoperational Total		\$1,487,123	\$753,594	\$753,146	\$740,052	-50%	-2%	-2%
prorated								
	26491 2007 Account Code - PERF	\$75,215	\$65,642	\$65,630	\$28,441	-62%	-57%	-57%
	26492 2007 Account Code - Social Security	\$425,853	\$487,320	\$481,594	\$235,360	-45%	-52%	-51%
	26493 2007 Account Code - Workmen's Compensation	\$1,926	\$24,003	\$24,718	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$733,127	\$1,722,192	\$1,842,899	\$960,606	31%	-44%	-48%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$0	\$2,419	\$136	n/a	n/a	-94%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$229,350	\$470,026	\$355,510	n/a	55%	-24%
prorated Total		\$1,236,121	\$2,528,507	\$2,887,286	\$1,580,053	28%	-38%	-45%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$6,403,407	\$8,108,483	\$11,004,452	\$8,815,487	38%	9%	-20%
Student Instructional Support	\$350,990	\$686,132	\$765,965	\$753,875	115%	10%	-2%
Overhead and Operational	\$2,197,881	\$3,258,425	\$3,427,093	\$3,729,235	70%	14%	9%
Nonoperational	\$1,487,123	\$753,594	\$753,146	\$740,052	-50%	-2%	-2%
Grand Total	\$10,439,400	\$12,806,634	\$15,950,655	\$14,038,649	34%	10%	-12%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
61.3%	63.3%	69.0%	62.8%
3.4%	5.4%	4.8%	5.4%
21.1%	25.4%	21.5%	26.6%
14.2%	5.9%	4.7%	5.3%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	64.7%	68.7%	73.8%	68.2%